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# Public Service Commission

September 21, 2022

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Tallahassee, FL 32301  
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**STAFF'S THIRD DATA REQUEST**  
*VIA E-MAIL*

RE: Docket No. 20220128-PU – Joint petition requesting approval to establish regulatory assets, by Florida Public Utilities Company, Florida Public Utilities Company - Indiantown Division, Florida Public Utilities Company - Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Keating:

By this letter, the Commission staff requests that Florida Public Utilities Company, Florida Public Utilities Company - Indiantown Division, Florida Public Utilities Company - Fort Meade, and Florida Division of Chesapeake Utilities Corporation (FPUC) provide responses to the following data requests:

1. Please elaborate on the specific tasks of the four duties listed in paragraph 10 of the petition to establish regulatory assets.
2. In FPUC's response to Question Five on Staff's First Data Request, the breakdown of cost has the category "training/stabilization." What is stabilization and how does it correlate to the duties listed in paragraph 10 of the petition?
3. In FPUC's response to Question Five of Staff's First Data Request, the Company estimated the total cost of training/stabilization to be \$3,714,350.
  - a. Please identify how much of this total cost is for training and for stabilization.
  - b. Does all the training cost included in the \$3.7 million involve training solely prior to the implementation of the new CIS on January 1, 2025? If not, how much is subsequent to the implementation of the new CIS on January 1, 2025?

4. The Uniform System of Accounts (USOA) for Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18, Subchapter C, Parts 101 and 201, Plant Instructions 3. (19), states, the following:

Training costs (Major and Nonmajor Utilities). When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed. (See Operating Expense Instruction 4.) (Underline Emphasis Added)

In response to Question 2 to Staff's Second Data Request, FPUC stated that "[a]ny additional training costs associated with post implementation costs would result in a true up of the amortization amount in the period incurred and the remaining subsequently amortized as appropriate." In accordance with the USOA for Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18, Subchapter C, Parts 101 and 201, Plant Instructions 3.(19), does FPUC agree that any training costs incurred after the implementation of the new CIS on January 1, 2025, should be expensed?

Please file all responses electronically no later than the close of business on Wednesday, October 5, 2022 via the Commission's website at [www.floridapsc.com](http://www.floridapsc.com), by selecting the Clerk's Office tab and Electronic Filing Web Form. Please feel free to call me at (850) 413-6228 if you have any questions.

Sincerely,

/s/ Jennifer Crawford

Jennifer Crawford  
Senior Attorney

JSC/ds

cc: Office of Commission Clerk